

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,

Plaintiffs,

vs.

KENNETH CHIO HENG IONG,

Defendant.

CR No. 05-00117-01-HG

DECLARATION OF BRIAN D.  
HERSHMAN

**DECLARATION OF BRIAN D. HERSHMAN**

BRIAN D. HERSHMAN hereby declares that:

1. I am of counsel in the law firm of Jones Day, 555 South Flower Street, 50<sup>th</sup> Floor, Los Angeles, CA 90071; telephone number (213) 489-3939. The matters stated in this declaration are within my personal knowledge, unless otherwise stated, and I could and would testify truthfully and competently thereto.

2. My firm has been retained by Kenneth Chio Heng Iong (“defendant”) to represent him in connection with sentencing in this matter. On February 23, 2007, defendant pled guilty, pursuant to a written plea agreement, to Counts 3 and 11 of the Indictment, charging defendant with income tax evasion and passport fraud, respectively. On that same day, defendant signed a substitution of attorney form to replace his then counsel, Stuart Fujioka, with his new counsel, the law firm of Jones Day and local counsel Leighton K. Lee. On February 23, 2007, I also obtained authorization from the Court to appear pro hac vice in this matter. For approximately two weeks prior to the change of plea, the law firm of Jones Day was assisting defendant with respect to negotiating a potential plea offer from the

was assisting defendant with respect to negotiating a potential plea offer from the government. However, Jones Day did not officially enter an appearance until the substitution of attorney was filed with the Court on February 23, 2007.

3. On or about February 23, 2007, defendant also retained a forensic accounting expert to review and analyze the discovery provided by the government, including defendant's tax returns, and prepare a report with respect to the applicable tax loss for sentencing guidelines purposes and defendant's outstanding tax liability.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7<sup>th</sup> day of March, 2007, in Los Angeles, California.

  
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BRIAN D. HERSHMAN